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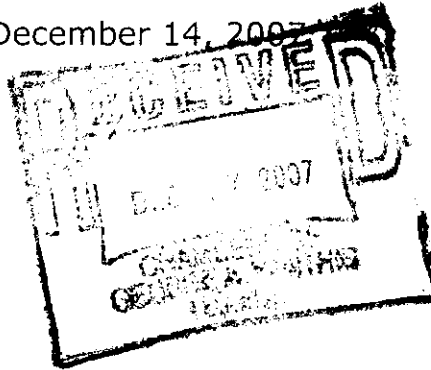
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Hon. George A. Yanthis  
United States District Court  
Southern District of New York  
U.S. District Courthouse  
300 Quarropas Street  
White Plains, NY 10601

December 14, 2007



Re: Trustees of Bricklayers and Allied Craftworkers  
Local 5 v. Carmody Defendants, et al.  
**07 CIV 7529 (KMK)(GAY)**  
Our File No. 26532.0931

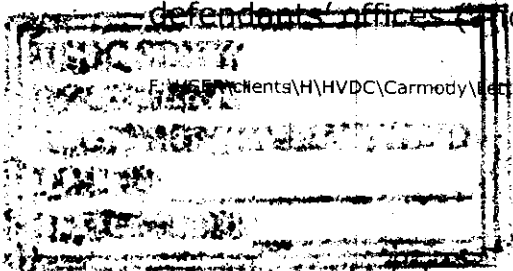
Dear Judge Yanthis:

We are the attorneys for plaintiffs with respect to the above matter which is an action to recover delinquent employer contributions to employee benefit funds and a union. In the context of that litigation we seek to have our accountant, Alex Kuchis, CPA, audit the books and records of the defendant Carmody Construction Corp. In accordance with our telephone conference on December 13<sup>th</sup> this letter will bring to your attention a minor issue to be resolved regarding the audit.

By letter dated September 19, 2007 I provided defendants' counsel, Anthony Pirrotti, Jr., Esq. with a proposed Audit Order. I am enclosing a copy of it. While it has not been presented with a request that it be signed, it is anticipated that all of the documents listed in it will be provided to Mr. Kuchis when he does his audit.

Mr. Kuchis has requested that he be provided with certain documents in anticipation of traveling to Carmody's place of business in White Plains, NY to conduct the audit. It is his belief that he can greatly reduce his field time in the defendants' offices (and the cost of the audit) if he is provided with documents

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*Application denied. The list of local 5 Union Members already provided is sufficient for discovery. So covered. Laura A. Gellert, Esq., 1/17/08*

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in advance of the actual audit. Mr. Pirrotti and his client have provided the requested documents to Mr. Kuchis with the exception of one - the NYS-45s for the applicable period. In lieu of them Mr. Kuchis requested a list of all employees of Carmody during the applicable period. Neither has been provided. (A list of members of Local 5 and masons were provided.)

Mr. Kuchis is engaged by the Funds and Union to audit the books and records of Carmody; not to simply review those which Carmody believes are appropriate. An audit requires cross-checking and verifying all information. Mr. Kuchis requires a list of all employees of the NYS-45s because some employees may be mis-categorized. Using a list of everyone he is able to compare external records to see if any individuals not noted as masons are in fact masons. Similarly using payroll records he may discern individuals who are paid as masons but not noted by Carmody as masons.

Very truly yours,

~~GELLERT & KLEIN, P.C.~~

STEPHEN E. EHLERS

SEE/jcd  
Enclosure

**(ALL WITHOUT ENCLOSURE)**

cc: Mr. Tony Piacente  
Mr. Albert Alimena  
Alex Kuchis, CPA  
Anthony Pirrotti, Esq.